

99102019120000, 99102019120000

# Registering a company for tax purposes

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/379319729/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Registering a company for tax purposes
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Anmeldepflichten (2010100), Steuern und Abgaben für

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	Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.01.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_138.html">https://www.gesetze-im-internet.de/ao_1977/_138.html</a>
Teaser	If you start a business, take an interest in a business or become self-employed, you must inform the tax office.
Volltext	<p>Businesses and self-employed people also have to worry about tax during the start-up phase.</p> <p>In order for the tax office to be able to classify you correctly for tax purposes, it needs certain information about your company or self-employed activity. This information must be provided in the "questionnaire for tax registration".</p> <p>You must fill in and submit this questionnaire within one month without individual request by your local tax office, if possible by online procedure via the online tax office "ELSTER".</p> <p>The tax office uses this questionnaire to determine, among other things,</p> <ul style="list-style-type: none"> <li>• what kind of taxes you have to pay,</li> <li>• when you have to pay,</li> <li>• how much you are expected to pay.</li> </ul> <p>The information you provide in the tax registration questionnaire forms the basis for all correspondence about your business or self-employment with the tax office.</p> <p>Even if you want to work part-time, you must fill in the tax registration questionnaire.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• for representation: power of attorney to receive</li> <li>• for tax payment by direct debit: Completed SEPA</li> </ul>

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	<p>mandate</p> <ul style="list-style-type: none"> <li>• in individual cases, further documents specified in the respective questionnaire for tax registration</li> </ul>
Voraussetzungen	<p>You take a</p> <ul style="list-style-type: none"> <li>• commercial,</li> <li>• self-employed (freelance), or</li> <li>• agricultural and forestry activity,</li> </ul> <p>or you establish a</p> <ul style="list-style-type: none"> <li>• corporation,</li> <li>• corporation</li> <li>• partnership/association or an</li> <li>• association,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>• you participate in a partnership/association</li> <li>• You are not carrying on your business as a hobby (no intention to make a profit).</li> </ul>
Kosten	none
Verfahrensablauf	<p>You should file your business or self-employment tax return online if possible.</p> <p>Carry out tax registration online:</p> <ul style="list-style-type: none"> <li>• Log on to the website "ELSTER- Ihr Online-Finanzamt" of the German tax administration with your ELSTER user account. Note: If you do not already have an ELSTER user account, you must first create one. Registration involves several steps and can take up to two weeks. You will also need the ELSTER user account to submit your tax return electronically.</li> <li>• Then select the option "All forms" under the tab "Forms &amp; Services". Then click on the tax registration questionnaire relevant to your trade or self-employed activity.</li> <li>• Complete the online form in full and upload any required documentation. Submit the questionnaire.</li> <li>• The tax office will check your details and you may need to submit additional documents.</li> </ul>

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- You will then be notified of your tax number in writing.

Note: There is currently no online procedure available for associations and corporations under foreign law.

Submit your tax registration in writing:

- Download the relevant tax registration questionnaire from the Federal Tax Administration website.
- Complete the questionnaire in full. Use the questionnaire to check whether the tax office requires any further documents from you.
- Send the questionnaire and any documents to your tax office. The tax office will check your information and you may have to submit additional documents.
- You will then receive a notice about your tax registration.

**Bearbeitungsdauer**

The processing time varies depending on the tax office responsible.

**Frist**

- Tax registration: Usually within one month after you start the business. Note: In some cases there are other deadlines, for example when setting up abroad.

**weiterführende Informationen**

[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fse](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse)  
[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fsekapg](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg)  
[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fse\\_betpg](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg)  
[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fse](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse)  
[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fsekapg](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg)  
[https://www.elster.de/eportal/helpGlobal?themaGlobal=help\\_fse\\_betpg](https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg)

**Hinweise**
**Rechtsbehelf**
**Kurztext**

- Tax registration of a company Sending
- a tax registration at the tax office is required for: Commencement of a commercial, self-employed

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	<p>(freelance) or agricultural or forestry activity,            Formation of a corporation, joint stock company (also under foreign law), a partnership/association or an association, or participation in a partnership and also in the case of a sideline activity</p> <ul style="list-style-type: none"> <li>• Registration is made via the tax registration questionnaire and either: by online procedure via the online tax office "ELSTER" or in writing by downloading the questionnaire from the form management system of the Federal Tax Administration</li> <li>• The questionnaire is used for the correct tax registration of the company/activity.</li> <li>• since 01.01.2020 there is no individual request by the tax office anymore</li> <li>• no costs are incurred</li> <li>• responsible: Tax office</li> </ul>
Ansprechpunkt	<p>Your local tax office. You can find the tax office responsible for your municipality using the search function of the Federal Central Tax Office.  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774</a></p>
Zuständige Stelle	<p>Your local tax office. You can find the tax office responsible for your municipality using the search function of the Federal Central Tax Office.  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774</a></p>
Formulare	<p>Forms: yes</p> <p>Online procedure possible: partially</p> <p>Written form required: yes</p> <p>Personal appearance required: no  <a href="https://www.elster.de">https://www.elster.de</a>  <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p>
Ursprungsportal	<p>Unternehmen steuerlich anmelden, Registering a company for tax purposes</p>